

# I-SHOU UNIVERSITY

## Department of Accounting

### 4-Year Curriculum for Students Admitted in Academic Year 2020

\* Credits required for graduation from the Department: 128, including:

1. GE core courses: required, 16 credits
2. GE liberal arts education: elective, 10 credits
3. Service and Knowledge for Practice: required, 2 credits. Service Education: required, 0 credits
4. Physical Education: required, 0 credits
5. College-required courses: 24 credits (including 1 college-level cornerstone courses)
6. Department-required courses: 45 credits, including academic courses: 44 credits, and capstone courses: 1 credits
7. Departmental electives: 16 credits
  - a. Academic courses: 16 credits; taking 33 credits out of 16 credits
  - b. Practical courses: 16 credits; taking 21 credits out of 16 credits; at least 3 credits from off-campus internship
8. Other electives: 15 credits

Notes:

1. Students are required to meet the requirements set by the Department for “English Proficiency,” and “Professional Certification,” in addition to earning the required number of credits to be eligible for graduation.
2. Before graduation, students are required to take at least one required cornerstone course offered by another college. The credits earned from such courses may be recognized as part of the credits under the category of Liberal Arts Education, but only a maximum of four credits will be recognized accordingly. (For more details about required cornerstone course offered by different colleges, please refer to the announcement on the website of the Curriculum Section.)

#### Freshman Year (2020)

#### Sophomore Year (2021)

| Category          | Course Code | Course Title   | 1 <sup>st</sup> Semester | 2 <sup>nd</sup> Semester | Required / Elective | Remark | Category                 | Course Code | Course Title  | 1 <sup>st</sup> Semester | 2 <sup>nd</sup> Semester | Required / Elective | Remark |
|-------------------|-------------|--|--------------------------|--------------------------|---------------------|--------|--------------------------|-------------|---|--------------------------|--------------------------|---------------------|--------|
| General Education | A93A17      | Service Education (I)  | 0                        |                          | Required            |        | General Education        | A93A26      | Smart English Practice I  | 2                        |                          | Required            | Core   |
|                   | A93A18      | Service Education (II)                                       |                          | 0                        | Required            |        |                          | A93A27      | Smart English Practice II   |                          | 2                        | Required            | Core   |
|                   | A93A24      | Digital English communication I                              | 1                        |                          | Required            | Core   |                          | A93A15      | Physical Education (I)  | 0                        |                          | Required            |        |
|                   | A93A25      | Digital English communication II                             |                          | 1                        | Required            | Core   |                          | A93A16      | Physical Education (II)   |                          | 0                        | Required            |        |
|                   | A93A20      | Programming  | 2                        |                          | Required            | Core   |                          | A93A21      | Civic Literacy in the Era of Globalization                          | 2                        |                          | Required            | Core   |
|                   | A93A28      | Unraveling the Mystery of Health                             |                          | 2                        | Required            | Core   |                          | A93A23      | Chinese Literature 2.0- Critical thinking and creativity in writing | 2                        |                          | Required            | Core   |
|                   | A93A22      | Chinese Literature 1.0- Reading, Narration and communication |                          | 2                        | Required            | Core   | College-required Courses | A82113      | Statistics ( I )  | 3                        |                          | Required            |        |

|                              |        |  |   |   |          |          |                              |        |                                       |   |   |          |           |
|------------------------------|--------|--|---|---|----------|----------|------------------------------|--------|---------------------------------------|---|---|----------|-----------|
|                              |        |  |   |   |          |          |                              | A82203 | Statistics (II)                       |   | 3 | Required |           |
| College-required Courses     | A82105 | Accounting(I)                                    | 3 |   | Required |          | Department- required Courses | A24224 | Tax Law I                             | 2 |   | Required | Academic  |
|                              | A82106 | Accounting (II)                                  |   | 3 | Required |          |                              | A24227 | Tax Law II                            |   | 2 | Required | Practical |
|                              | A82111 | Economy(II)                                      |   | 3 | Required |          |                              | A24228 | Intermediate Accounting I             | 4 |   | Required | Academic  |
|                              | A82111 | Economy(II)                                      |   | 3 | Required |          |                              | A24229 | Intermediate Accounting II            |   | 4 | Required | Academic  |
|                              | A82E01 | Management                                       |   | 4 | Required |          |                              | A24314 | Financial Management                  |   | 3 | Required | Academic  |
|                              | A24131 | Business Software Applications and Data Analysis | 3 |   | Required |          |                              |        |                                       |   |   |          |           |
|                              |        |  |   |   |          |          | Departmental Electives       | A24373 | Security Market Theory and Practice   |   | 3 | Elective | Practical |
| Department- required Courses | A24130 | Career Prospects for An Accountant               | 1 |   | Required | Academic |                              | A24433 | Seminar in Accounting for Derivatives |   | 3 | Elective | Academic  |
|                              | A24131 | Business Software Applications and Data Analysis | 3 |   | Required | Academic |                              | A24323 | Seminar in Security Laws              |   | 3 | Elective | Academic  |
|                              |        |  |   |   |          |          |                              | A24438 | Commercial Law                        |   | 3 | Elective | Academic  |
| Departmental Electives       | A24386 | Business English                                 |   | 3 | Elective | Common   |                              | A24439 | Database Management and Analysis      |   | 3 | Elective | Academic  |
|                              | A24445 | Managerial Mathematic                            |   | 3 | Elective | Common   |                              | A24441 | Enterprise Accounting Standard        |   | 3 | Elective | Academic  |
|                              |        |  |   |   |          |          |                              | A24446 | Principles of Accounting III          |   | 3 | Elective | Common    |
|                              |        |  |   |   |          |          |                              | A24429 | Business Law                          |   | 3 | Elective | Common    |
|                              |        |  |   |   |          |          |                              | A24419 | Non-Profit Organization Accounting    |   | 3 | Elective | Common    |
|                              |        |  |   |   |          |          |                              | A24255 | Public Finance                        |   | 3 | Elective | Common    |
|                              |        |  |   |   |          |          |                              | A24526 | Budget Control and Project Management |   | 3 | Elective | Common    |
|                              |        |  |   |   |          |          |                              |        |                                       |   |   |          |           |

|  |    |  |    |
|--|----|--|----|
| Total Required Credits for<br>this Academic Year | 36 | Total Required Credits for<br>this Academic Year | 22 |
|--|----|--|----|



**I-SHOU UNIVERSITY**  
**Department of Accounting**

**4-Year Curriculum for Students Admitted in Academic Year 2020**

**Junior Year (2022)**

**Senior Year (2023)**

| Category                     | Course Code | Course Title                           | 1 <sup>st</sup> Semester | 2 <sup>nd</sup> Semester | Required / Elective | Remark   | Category                    | Course Code | Course Title                                 | 1 <sup>st</sup> Semester | 2 <sup>nd</sup> Semester | Required / Elective | Remark      |
|------------------------------|-------------|--|--------------------------|--------------------------|---------------------|----------|-----------------------------|-------------|--|--------------------------|--------------------------|---------------------|-------------|
| Department- required Courses | A24309      | Advanced Accounting I                  | 3                        |                          | Required            | Academic | General Education           | A93A14      | Service and Knowledge for Practice           | 2                        |                          | Required            | Core        |
|                              | A24310      | Advanced Accounting II                 |                          | 3                        | Required            | Academic | Department-required Courses | A24427      | Managerial Accounting                        | 3                        |                          | Required            | Academic    |
|                              | A24311      | [Cost Accounting I                     | 3                        |                          | Required            | Academic |                             | A24412      | Auditing II                                  | 3                        |                          | Required            | Academic    |
|                              | A24312      | Cost Accounting II                     |                          | 3                        | Required            | Academic |                             | A24390      | Seminar Practice II                          | 1                        |                          | Required            | cornerstone |
|                              | A24413      | Accounting Information System          |                          | 3                        | Required            | Academic |                             | A24527      | Professional Certification                   |                          |                          | Required            |             |
|                              | A24389      | Seminar Practice I                     | 1                        |                          | Required            | Academic |                             | A24528      | English Proficiency Enhancement              |                          |                          | Required            |             |
|                              | A24411      | Auditing I                             |                          | 3                        | Required            | Academic |                             |             |  |                          |                          |                     |             |
| Departmental Electives       | A24416      | Seminar in International Accounting    | 3                        |                          | Elective            | Academic | Departmental Electives      | A24403      | Corporate Governance and Managerial Decision | 3                        |                          | Elective            | Academic    |
|                              | A24440      | Financial Software Package Application | 3                        |                          | Elective            | Academic |                             | A24467      | Investment and Finance Planning              | 3                        |                          | Elective            | Academic    |
|                              | A24470      | Futures and Options                    | 3                        |                          | Elective            | Academic |                             | A24394      | Seminar in Multinational Enterprise          | 3                        |                          | Elective            | Academic    |

|  |        |   |    |          |          |  |        |  |   |          |            |
|--|--------|---|----|----------|----------|--|--------|--|---|----------|------------|
|  | A24321 | Seminar in<br>Enterprise<br>Taxation                              | 3  | Elective | Academic |  | A24480 | Seminar in<br>Accounting                               | 3 | Elective | Practical  |
|  | A24379 | Tax Filing<br>Practice  | 3  | Elective |          |  | A24481 | Internal<br>Control and<br>EDP<br>Auditing             | 3 | Elective | Practical  |
|  | A24383 | Financial<br>Statement<br>Analysis and<br>Enterprise<br>Valuation | 3  | Elective | Academic |  | A24436 | Advanced<br>Financial<br>Accounting<br>Seminar         | 3 | Elective |            |
|  | A24421 | Seminar in<br>Bookkeeping<br>Practice                             | 3  | Elective |          |  | A24256 | Money and<br>Banking                                   | 3 | Elective |            |
|  | A24353 | Investment  | 3  | Elective | Academic |  | A24444 | Working<br>Capability<br>and<br>Occupational<br>Ethics | 3 | Elective |            |
|  | A24358 | Bank<br>Accounting  | 3  | Elective | Academic |  | A24448 | Professional<br>Internship(I)                          | 3 | Elective | internship |
|  | A24387 | Enterprise<br>Resource<br>Planning                                | 3  | Elective | Academic |  | A24449 | Professional<br>Internship(II)                         | 3 | Elective | internship |
|  |        |   |    |          |          |  | A24450 | Professional<br>Internship<br>(III)                    | 3 | Elective | internship |
|  |        |   |    |          |          |  |        |  |   |          |            |
| Total Required Credits for<br>this Academic Year |        |   | 19 |          |          | Total Required Credits for<br>this Academic Year |        |  | 9 |          |            |

